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BUDGET ESTIMATES

ON THE

FOREST DEPARTMENT

FOR

1890-91.

SIMLA:
PRINTED BY THE GOVERNMENT CENTRAL PRINTING OFFICE.

1890.

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BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1890-91.

Circular No. 11-F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests) :—dated Simla, the 19th August 1890.

READ—

Circular Resolution No. 22-F., dated 12th July 1889, reviewing the Budget Estimates of the Forest Department for 1889-90.

Read also—

Budget Estimates of the Forest Department for 1890-91 and the provisional orders passed thereon by this Department.

Resolution of the Department of Finance and Commerce, No. 1471, dated 28th March 1890, intimating the figures accepted as the Estimates for 1889-90 and 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with those of the four previous years, were as follows :—

	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts ...	1,01,90,170	1,12,05,345	1,13,98,486	1,16,48,288	1,38,98,451
Charges ...	70,26,510	70,74,551	74,55,592	74,48,366	81,29,762
Surplus ...	31,63,660	41,30,794	39,42,894	41,99,922	57,68,689

2. The gross Revenue was the largest yet obtained, being 22½ lakhs more than that of 1887-88, which was the highest in previous years. The Surplus was also the highest on record, being nearly 15¾ lakhs over that of 1887-88, the next highest known.

The actual Receipts were about 2 lakhs higher than the Revised Estimates, while the Charges were almost 2 lakhs less than had been anticipated: the Surplus, in consequence, exceeded the Revised Estimates by 4 lakhs. The figures of the original Budgets underwent considerable modification, and the actual Surplus was more than 16 lakhs in excess of the Budget Estimates.

The Receipts were lower than the Estimates in Bombay, Bengal, the Andamans, and Baluchistan, and higher in all other provinces, except the Central Provinces, where they were nearly of the same amount.

The decrease was due:—in *Bombay* to the unexpected cancellation of a Railway indent for fuel in the Sind Circle; in *Bengal* to an over-estimate of the revenue from drift-timber operations on the Gunduck river, to a falling-off in the demand for timber in the Buxa and Tista sub-divisions, and to the opening-out of the forests in Orissa, during a period of scarcity, for the relief of the ryots; in the *Andamans* to the fact that the cargo of Padouk timber, which was sent in February 1888 for sale in England, was not sold in time to admit of the proceeds being credited in the accounts of 1888-89; and in *Baluchistan* to diminished sales of firewood.

The principal causes of the increase were the following:—In *Madras* there were larger demands for timber and fuel from railways, spinning-mills, cotton-presses, &c. In the *North-Western Provinces and Oudh* the sales of timber in the Central Circle were both more extensive and at improved rates, consequent on a brisk demand from Meerut, Delhi, and other markets in the plains; and in the School Circle the supply of timber to the Irrigation Department and that of firewood for the troops at Chakrata were both higher than was expected. There would also have been an increase in the Oudh Circle had not a delay taken place in the extension of the Lucknow-Sitapur-Seramau Railway, whereby 50,000 first class sleepers, which it was anticipated would have been sold to the Railway, remained undisposed of. In the *Punjab* large numbers of sleepers which had accumulated in the previous year were sold. In *Lower Burma*, the Pegu Circle exhibited an increase in the extraction of timber, in the sale of teak trees in paddy-fields, and in the revenue on account of licenses for the manufacture of cutch; while in the Tenasserim Circle the increase was owing to twice the estimated quantity of timber having been brought to depôts, to an unusually large quantity of unclaimed drift-timber having lapsed to Government, and to the clearing-out by importers of teak timber at Kado towards the close of the year in order to avoid the increased duty of 7 per cent. *ad valorem* levied from 1st April 1889. In *Upper Burma* unexpectedly large quantities of timber were worked out by lease-holders, more especially from the Pyinmana and Chindwin forests. In *Assam* exceptional activity prevailed in the export of sâl timber from the Goalpara District and the Garo Hills. In *Coorg* more timber and sandalwood were sold and at better rates. In *Ajmere* the increase occurred in the sale of grass. In *Berar*, there was an enhanced demand for timber in the Basim and Buldana Districts, where the supply of timber on occupied lands is said to be approaching exhaustion and the people are therefore more dependent than formerly on the areas under the management of the Forest Department: an unexpectedly large demand for firewood and charcoal from the cotton-presses in the Akola District also helped to swell the receipts.

The most noticeable item of the charges was the payment in Upper Burma of Rs. 5,34,435 to the Bombay-Burma Trading Corporation in full settlement of their Forest account with the late Burmese Government. In the Central Provinces, of a sum of Rs. 83,000 which had been provided to cover the cost of forest surveys, as much as Rs. 72,000 remained unappropriated at the close of the year.

The figures of the Actuals entered in this Resolution are those finally communicated by the Comptroller and Auditor General. They do not exactly correspond with those furnished by that officer for inclusion in the Provincial Forest Reports and Budgets. The differences are due in a small measure to "Refunds" being subsequently removed from the head of Forest Charges and placed under a special heading; but chiefly to the fact that the debits* on account of surveys executed for the Forest Department by the Survey of India and by the Forest Survey Branch were adjusted in the different provincial accounts after the Assistant Comptroller General (Forests) had furnished his annual statements and passed the Budget Estimates.

	Rs.
Bengal	799
North-Western Provinces and Oudh	1,220
Punjab (Forest Surveys) ...	964
Do. (Topographical Surveys) ...	1,926
Central Provinces	11,171
TOTAL ...	16,080

3. For 1889-90 the Revised Estimates and the Budget Estimates are as follows :—

Provinces.	Receipts.		Charges.		Surplus or Deficit.	
	Budget Estimates.	Revised Estimates.	Budget Estimates.	Revised Estimates.	Budget Estimates.	Revised Estimates.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial	...	...	89,000	81,000	—89,000	—81,000
Bengal	6,90,000	7,30,000	4,29,000	4,10,000	2,61,000	3,20,000
N. W. Provinces and Oudh ...	14,14,000	15,14,000	8,82,000	9,95,000	5,32,000	5,19,000
Punjab	8,99,000	9,52,000	6,58,000	6,30,000	2,41,000	3,22,000
Central Provinces ...	11,91,000	11,38,000	7,85,000	7,30,000	4,06,000	4,08,000
Lower Burma	21,50,000	30,65,000	11,80,000	13,84,000	9,70,000	16,81,000
Upper Burma	13,00,000	17,51,000	3,06,000	2,70,000	10,00,000	14,81,000
Assam	2,65,000	3,20,000	2,40,000	2,30,000	25,000	90,000
Coorg	1,27,000	1,10,000	77,000	83,000	50,000	27,000
Ajmere	11,000	13,000	15,000	15,000	—4,000	—2,000
Baluchistan	6,000	13,000	27,000	19,000	—21,000	—6,000
Imperial Forest Survey ...	.....	.....	16,000	16,000	—16,000	—16,000
Imperial Forest School ...	.....	1,000	33,000	32,000	—33,000	—31,000
Andamans	1,10,000	1,48,000	60,000	90,000	50,000	58,000
Total ...	81,63,000	97,55,000	47,91,000	49,85,000	33,72,000	47,70,000
Madras	15,25,000	15,25,000	12,75,000	12,50,000	2,50,000	2,75,000
Bombay	30,08,000	31,79,000	18,95,000	19,20,000	11,13,000	12,59,000
Total of British Provinces ...	1,26,96,000	1,44,59,000	79,61,000	81,55,000	47,35,000	63,04,000
Berar	3,80,000	4,17,000	1,92,000	1,92,000	1,88,000	2,25,000
Grand Total ...	1,30,76,000	1,48,76,000	81,53,000	83,47,000	49,23,000	65,29,000

4. Receipts are expected to increase by 18 lakhs of rupees and the Charges by nearly 2 lakhs. The Surplus should consequently be improved by no less than 16 lakhs. Of this sum, Burma is estimated to contribute nearly 12 lakhs (Lower Burma 7 lakhs and Upper Burma 5 lakhs). The increased revenue is accounted for in Upper Burma by the exceptional outturn of timber, amounting from the Pyinmana and Chindwin forests to nearly double the quantity stipulated for in the agreements with the Bombay-Burma Trading Corporation; and in Lower Burma by a brisk demand and exceptional prices following a good floating season.

An increase in Revenue is also expected in Bombay, Bengal, the Punjab, Assam, the Andamans, and Berar. In *Bombay* it is caused by heavy demand for fuel from the Railway and from cotton mills; in *Bengal* by the increased demand for timber and fuel; in the *Punjab* by the sale of the large stocks which had accumulated owing to short sales in the previous year, and by the profits which will accrue to Government from the arrangements for the direct supply of fuel to the Railway being undertaken by the Department, instead of being entrusted to Contractors. The increase in *Assam* is in consequence of continued activity in the trade in sál timber; in the *Andamans* it is made up of the amount realized from the sale in England of the cargo of Padouk timber sent in February 1888; and in *Berar* it is founded on the hopeful aspect

of the timber-market in consequence of a generally prosperous season. There is an increase of one lakh in the Receipts of the *North-Western Provinces and Oudh*, resulting from the large operations undertaken in the Oudh Circle for the supply of sleepers to the different Railways; but this is counterbalanced by an increased Expenditure of Rs. 1,13,000 to provide for those operations, the profits derivable from which will for the most part only appear in 1890-91.

The gross and the net Revenue estimated for in the Revised Estimates will, if realized in full, and there is reason to believe that they will be exceeded, be the highest yet obtained.

5. The following statement exhibits the Budget Estimates of Receipts and Charges for 1890-91, as proposed by the several Local Governments and Administrations and as sanctioned by the Government of India: —

Provinces.	Proposed by Local Governments.	Provisionally sanctioned by Government of India.	Finally sanctioned by Government of India.
	Rs.	Rs.	Rs.
RECEIPTS.			
Imperial	...	...	...
Bengal	7,70,000	7,70,000	7,70,000
North-Western Provinces and Oudh ...	15,22,000	15,42,000	15,42,000
Punjab	10,25,300	10,25,000	10,25,000
Central Provinces	12,14,700	12,15,000	12,15,000
Lower Burma	23,90,000	24,00,000	24,00,000
Upper Burma	15,00,000	15,50,000	15,50,000
Assam	3,05,000	3,05,000	3,05,000
Coorg	1,30,000	1,35,000	1,35,000
Ajmere	11,550	12,000	12,000
Baluchistan	11,700	12,000	12,000
Imperial Forest Survey	...	...	...
Imperial Forest School	500	...	...
Andamans	1,69,000	1,60,000	1,60,000
TOTAL ...	90,49,750	91,26,000	91,26,000
Madras	15,75,000	15,75,000	15,75,000
Bombay	34,39,000	34,39,000	34,39,000
Total of British Provinces ...	1,40,63,750	1,41,40,000	1,41,40,000
Berar	4,34,000	4,34,000	4,34,000
GRAND TOTAL RECEIPTS ...	1,44,97,750	1,45,74,000	1,45,74,000

Provinces.	Proposed by Local Governments.	Provisionally sanctioned by Government of India.	Finally sanctioned by Government of India.
	Rs.	Rs.	Rs.
CHARGES.			
Imperial	...	...	96,000
Bengal	4,45,000	4,59,000	4,59,000
North-Western Provinces and Oudh ...	9,80,420	9,64,000	9,64,000
Punjab	7,90,000	8,00,000	8,00,000
Central Provinces	7,21,050	8,00,000	8,00,000
Lower Burma	12,40,000	11,80,000	11,80 000
Upper Burma	3,65,000	3,50,000	3,50,000
Assam	2,66,000	2,60,000	2,60,000
Coorg	83,300	85,000	85,000
Ajmere	13,073	13,000	13,000
Baluchistan	25,100	25,000	25,000
Imperial Forest Survey	17,000	17,000	17,000
Imperial Forest School	34,500	34,000	34,000
Andamans	1,41,000	90,000	90,000
TOTAL ...	51,21,443	50,77,000	51,73,000
Madras	12,75,000	12,75,000	12,75,000
Bombay	20,30,000	20,30,000	20,30,000
Total of British Provinces ...	84,26,443	83,82,000	84,78,000
Berar	1,83,000	1,83,000	1,83,000
GRAND TOTAL CHARGES ...	86,09,443	85,65,000	86,61,000
Surplus	58,88,307	60,09,000	59,13,000

6. The net Revenue which is expected in 1890-91, placed side by side with that of past years, is as follows :—

Provinces.	Average of 5 years, 1883-84 to 1887-88.	Actuals, 1888-89.	Revised Estimates, 1889-90.	Budget Estimates, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial	—72,904	—82,182	—81,000	—96,000
Bengal	2,38,214	3,00,637	3,20,000	3,11,000
North-Western Provinces and Oudh.	5,35,875	6,18,258	5,19,000	5,78,000
Punjab	2,28,608	4,51,883	3,22,000	2,25,000
Central Provinces ...	5,36,020	5,11,708	4,08,000	4,15,000
Lower Burma	9,46,429	13,77,361	16,81,000	12,20,000
Upper Burma	56,322	7,94,799	14,81,000	12,00,000
Assam	3,981	93,977	90,000	45,000
Coorg	30,476	56,008	27,000	50,000
Ajmere	—6,616	—2,102	—2,000	—1,000
Baluchistan	—5,524	—10,326	— 6,000	—13,000
Imperial Forest Survey ...	—26,081	—21,849	—16,000	—17,000
Imperial Forest School ...	—21,846	—32,512	—31,000	—34,000
Andamans	9,289	48,780	58,000	70,000
TOTAL ...	24,52,243	41,04,440	47,70,000	39,53,000
Madras	2,07,511	2,94,212	2,75,000	3,00,000
Bombay	11,26,042	11,56,228	12,59,000	14,09,000
Total of British Provinces ...	37,85,796	55,54,880	63,04,000	56,62,000
Berar	1,66,764	2,37,765	2,25,000	2,51,000
Berar Forest Survey ...	—35,509	—23,956	...	...
GRAND TOTAL ...	39,17,051	57,68,689	65,29,000	59,13,000

7. The net Revenue rose from 42 lakhs in the previous year to more than 57⅜ lakhs in 1888-89; and the figures of the Revised Estimates for 1889-90 exhibit an anticipated surplus of over 65¼ lakhs. The sanctioned Estimates

for 1890-91 show a falling off of 6 lakhs when compared with the forecast for 1889-90. The whole decrease is accounted for in Burma, where a specially favourable floating season and abnormally high prices gave exceptional financial results in 1889-90.

ORDER.—Ordered that a copy of this Resolution, together with copies of the provisional orders on the Forest Budget Estimates of the several Provinces and of the Resolution of the Department of Finance and Commerce quoted in the preamble, be forwarded, for information and guidance, to the Governments of Madras and Bombay and the Local Governments and Administrations noted in the margin; and to the Inspector-General of Forests, for information and for communication to the Director of the Forest School and the Superintendent of Forest Surveys.

Bengal.	Burma.
North-Western Provinces and Oudh.	Assam.
Punjab.	Coorg.
Central Provinces.	Ajmere.
	Andamans.

Hyderabad.

Ordered, also, that copies be forwarded, for information, to the Department of Finance and Commerce, and the Comptroller and Auditor General; and to the Foreign Department for communication to the Agent to the Governor General in Baluchistan.

[G. N. K.]

C. C. Press, Simla.—No. 550 R. & A. D.—27-7-90.—160.

No. 1471.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

RESOLUTION.

Calcutta, the 28th March 1890.

READ—

The Estimates of the Forest Department for the years 1889-90 and 1890-91.

RESOLUTION.—The Governor General in Council has approved the figures shown in the annexed Statement as the estimated Revenue and Expenditure of the Forest Department for the years 1889-90 and 1890-91.

ORDER.—Ordered, that this Resolution and the Statement be communicated to the Revenue and Agricultural Department and to the Comptroller and Auditor General.

E. LAWRENCE,

Under-Secretary to the Government of India.

FOREST DEPARTMENT.

Estimates of Revenue and Expenditure for 1889-90 and 1890-91.

	REVENUE.						EXPENDITURE.					
	Revised Estimate, 1889-90.			Budget Estimate, 1890-91.			Revised Estimate, 1889-90.			Budget Estimate, 1890-91.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	2,90,000	...	2,90,000	3,23,000	...	3,23,000	3,13,000	...	3,13,000	3,23,000	...	3,23,000
Central Provinces	5,69,000	5,69,000	11,38,000	6,08,000	6,07,000	12,15,000	3,65,000	3,65,000	7,30,000	4,00,000	4,00,000	8,00,000
Upper Burma	17,51,000	...	17,51,000	15,50,000	...	15,50,000	2,70,000	..	2,70,000	3,50,000	...	3,50,000
Lower Burma	15,33,000	15,32,000	30,65,000	12,00,000	12,00,000	24,00,000	6,92,000	6,92,000	13,84,000	5,90,000	5,90,000	11,80,000
Assam	1,60,000	1,60,000	3,20,000	1,52,000	1,53,000	3,05,000	1,15,000	1,15,000	2,30,000	1,30,000	1,30,000	2,60,000
Bengal	3,65,000	3,65,000	7,30,000	3,85,000	3,85,000	7,70,000	2,05,000	2,05,000	4,10,000	2,29,000	2,30,000	4,59,000
North-Western Provinces and Oudh ...	7,57,000	7,57,000	15,14,000	7,71,000	7,71,000	15,42,000	4,98,000	4,97,000	9,95,000	4,82,000	4,82,000	9,64,000
Punjab	4,76,000	4,76,000	9,52,000	5,12,000	5,13,000	10,25,000	3,15,000	3,15,000	6,30,000	4,00,000	4,00,000	8,00,000
Madras	...	15,25,000	15,25,000	...	15,75,000	15,75,000	...	12,50,000	12,50,000	...	12,75,000	12,75,000
Bombay	15,89,000	15,90,000	31,79,000	17,19,000	17,20,000	34,39,000	9,60,000	9,60,000	19,20,000	10,15,000	10,15,000	20,30,000
TOTAL ...	74,90,000	69,74,000	1,44,64,000	72,20,000	69,24,000	1,41,44,000	37,33,000	43,99,000	81,32,000	39,19,000	45,22,000	84,41,000
England	...	...	...	...	...	...	17,000	...	17,000	26,000	...	26,000
Exchange	...	...	...	...	...	...	8,000	...	8,000	12,000	...	12,000
GRAND TOTAL ...	74,90,000	69,74,000	1,44,64,000	72,20,000	69,24,000	1,41,44,000	37,58,000	43,99,000	81,57,000	39,57,000	45,22,000	84,79,000

G. C. Press, Simla.—No. 577 R. & A. D.—13-9-90.—160.

BENGAL FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 148 to 150-F., dated Simla, the 3rd March 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Bengal for 1889-90.

Nos. 126 to 128-F., dated 7th February 1889.
Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2348, dated 20th November 1889, forwarding the Budget Estimate for 1890-91

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate. Rs.	Revised Estimate. Rs.	Actuals Rs.
Receipts		7,30,000	6,60,000	6,76,907
Charges ...	A.—Conservancy and Works		...	1,58,255
	B.—Establishments	...	...	2,09,914
	TOTAL	4,38,000	3,89,000	3,68,169
Surplus		2,92,000	2,71,000	3,08,738

2. The decrease in the Receipts, as compared with the original Budget Estimate, was chiefly due to an over-estimate of the revenue from drift timber operations on the Gunduck river, a falling off in the demand for timber in the Buxa and Tista sub-divisions, and to the opening out of the forests in Orissa during a period of scarcity for the relief of the ryots. There was a corresponding reduction in the Charges.

3. The Estimates for 1889-90 are—

		Budget Estimate. Rs	Revised Estimate. Rs.
Receipts		6,90,000	7,70,000
Charges ...	A.—Conservancy and Works	...	2,19,000
	B.—Establishments ...	...	2,31,000
	TOTAL ...	4,29,000	4,50,000
Surplus		2,61,000	3,20,000

4. The expected improvement in the Receipts is caused by the increased demand prevailing for timber in the Sunderbans, Darjeeling, and Jalpaiguri divisions, and by the anticipated increase in the sale of fuel from the Darjeeling depôts owing to the prohibition of the importation of fuel from Sikkim. This latter cause also accounts for the increase of Rs. 21,000 in the Charges, which has been separately sanctioned.*

* Letter No. 9-F., dated 10th January 1890

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1890-91 is :—

		Rs.
Receipts	... ...	7,70,000
Charges	A.—Conservancy and Works	2,05,000
	B.—Establishments	2,40,000
	TOTAL	4,45,000
Surplus	... ...	3,25,000

7. The figures approximate closely to those of the Revised Estimate for 1889-90. Rs. 6,27,000, or 81 per cent., of the Receipts are expected to be realized from timber, &c., removed by consumers or purchasers. The Charges under "A. Conservancy Works" do not include any provision for the forest surveys that are being undertaken in Angul and in Singbhum by the Survey of India Department and the Forest Survey Branch respectively. The total cost of these has been estimated by the authorities concerned at Rs. 14,000.

8. The amount entered against "B. Establishments" is composed of the following items :—

	Rs.	Rs.
Pay of Conservator		15,000
„ Superior Officers		92,550
„ Subordinate Forest Establishments	70,608	90,000
„ Office Establishments ...	19,392	
Deputation and Special Allowances		2,913
		2,00,463
Travelling Allowances		30,000
Contingencies		9,537
TOTAL		2,40,000

The entire provision for Salaries is within the sanctioned scale.

9. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals ...	1886-87	30,340	9,886
	1887-88	29,451	8,992
	1888-89	28,986	8,152
Estimates ...	1889-90	33,900	9,312
	1890-91	30,000	9,537

10. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
Receipts.		
I.—Timber and other produce removed and sold on Government account.	56,773	1,07,000
II. to V.—Other revenue	6,20,134	6,63,000
TOTAL ...	6,76,907	7,70,000

Charges.	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
A. I.—Timber and other produce removed on Governmentaccount.	40,701	66,000
A. II., III., and IV.—Other revenue ...	40,973	48,000
A. V., VII., and VIII.—Formation, protection, and improvement of forests.	58,675	67,500
A. VI and IX.—Live and dead stock, and miscellaneous charges.	17,906	23,500
B.—Establishments	2,09,914	2,40,000
TOTAL ...	3,68,169	4,45,000
Surplus	3,08,738	3,25,000

11. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	7,70,000
Charges	4,59,000
Surplus	3,11,000

ORDER.—Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Government of Bengal; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[G. C. P.]

G. C. Press, Simla.—No. 906 R. & A. D.—13-3-90.—160.

NORTH-WESTERN PROVINCES AND OUDH FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 194 to 196-F., dated Simla, the 20th March 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the North-Western Provinces and Oudh for 1889-90:—

Nos. 146 to 148F, dated 14th February 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2559, dated 21st November 1889, forwarding the Budget Estimate for 1890-91.

Letter from the Government of the North-Western Provinces and Oudh, No. $\frac{7351}{X-953}$, dated 17th December 1889, intimating the figures provisionally accepted by that Government for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate. Rs.	Revised Estimate. Rs.	Actuals. Rs.
Receipts		14,10,000	13,96,000	14,62,802
Charges	A.—Conservancy and Works	...	...	5,37,974
	B.—Establishments ...	...	...	3,00,775
	TOTAL ...	8,26,000	8,70,000	8,38,749
Surplus		5,84,000	5,26,000	6,24,053

2. The increase in the Receipts occurred in the Central and School Circles, and was due in the former Circle to more extended sales of timber at improved rates, consequent on a brisk demand from Meerut, Delhi, and other plains' markets; and in the latter Circle to a larger supply of timber to the Irrigation Department and of firewood for the troops at Chakrata. There would have been an increase in the Oudh Circle too had no delay taken place in the extension of the Lucknow-Sitapur-Seramau Railway, whereby 50,000 first class sleepers, which it was anticipated would have been sold to the Railway, remained undisposed of.

The increase in the Charges, as compared with the Budget Estimate, was on account of extended departmental timber operations in the School Circle, resulting in an increase under Receipts as noted above.

3. The Estimates for 1889-90 are—

		Budget Estimate. Rs.	Revised Estimate. Rs.
Receipts		... 14,14,000	14,44,400
Charges	A.—Conservancy and Works	... ...	5,94,072
	B.—Establishments ...	... ...	3,45,348
	TOTAL	... 8,82,000	9,39,420
Surplus		... 5,32,000	5,04,980

4. The increased Receipts of the Revised Estimate, as provisionally accepted by the Local Government, are expected to be realized only in the Central and School Circles from sales of timber and departmental timber operations. But it is likely that the Receipts of the Oudh Circle also will be materially increased, as the result of the large operations which are being undertaken in that Circle for the supply of sleepers to the Bengal and North-Western Railway.

5. Both the Local Government and the Comptroller and Auditor General have taken the figures of the sanctioned Estimate for Charges at Rs. 8,79,000, the amount provisionally sanctioned in Resolution Nos. 146-48 F. of 14th February 1889, instead of at Rs. 8,82,000, as finally sanctioned in Circular No. 22-F., dated 12th July 1889; the difference of Rs. 3,000 being on account of Forest Survey expenditure, as explained in the letter to the Local Government, No. 228-F., dated the 9th March 1889.

The Revised Estimate of Charges shows an increase of Rs. 60,420 over the sanctioned* Estimate, which is made up as follows:—

* Excluding, for this purpose, the Rs. 3,000 on account of Forest Surveys.

	Rs.
Central Circle	... 9,000
Oudh ,, ...	... 25,920
School ,, ...	... 25,500
TOTAL	... 60,420

The excess expenditure of Rs. 9,000 in the Central Circle is, it is said, rendered necessary by the arrangements required to meet the demands for the supply of fuel to Naini Tal and Ranikhet.

An application for the additional grant of Rs. 25,500 shown against the School Circle has been made in the Local Government's letter No. 6267 of 22nd October last. This increased expenditure is said to be due (*a*) to the construction of a sledge road to replace the Deota timber-slide lately destroyed by floods; (*b*) to the refund to the Maharaja of Sirmúr of his share in the Jumna river-dues for the years 1882-83 to 1887-88; and (*c*) to extra provision for the salaries of members of the Controlling Staff.

No formal application has been received for the sanction of the Government of India to the excess expenditure of Rs. 25,920 entered above against the Oudh Circle, and which it is stated is required in connection with the proposed appointment of seven Upper Subordinates under the proposed Reorganization scheme. Apart, however, from this extra expenditure, a total additional grant of Rs. 1,00,000 has recently been sanctioned† by the Government of India to meet the cost of supplying sleepers to the Bengal and North-Western Railway. As indicated in paragraph 4, these latter operations will probably tend to increase the Receipts of the Oudh Circle, not only in 1889-90, but also in 1890-91.

† Telegram No. 1165-F., dated 25th October 1889.
,, ,, 21-F., dated 15th January 1890.

In addition to the above items of expenditure, it may be noted that the cost of Forest Surveys in the North-Western Provinces and Oudh undertaken by the Survey of India Department has been estimated by the Surveyor-General at Rs. 13,428 during 1889-90, and of those by the Forest Survey Branch at Rs. 4,500. No provision has been made in the Estimates of any of the three Circles to meet these charges.

The total Revised Estimate of Charges for 1889-90 amounts, therefore, to Rs. 10,57,420, or Rs. 1,75,000 in excess of the sanctioned Estimate.

6. The following figures are accepted as the Revised Estimate for 1889-90, subject to such modifications as may hereafter be communicated by telegraph:—

	Rs.
Receipts	15,00,000
Charges	10,00,000
Surplus	5,00,000

7. The Estimate proposed for 1890-91 is—

		Rs.
Receipts		15,22,000
Charges	A.—Conservancy and Works	6,30,500
	B.—Establishments	3,49,920
	TOTAL	9,80,420
Surplus		5,41,580

8. The Receipts have been fixed at a higher figure than those of the Actuals of 1888-89 and the Revised Estimate for 1889-90, increased realizations being expected in the Oudh Circle from the sale-proceeds of more extended improvement fellings and other forest produce under better supervision, as well as from the sleeper operations undertaken in 1888-89.

Of the Receipts, Rs 6,81,000, or 45 per cent., are expected to result from departmental operations for the supply of timber, fuel, &c., and Rs. 7,95,000, or 52 per cent., from sales of timber and other produce in the forests.

9. The Charges under "A—Conservancy and Works" include Rs. 3,57,000 on account of departmental timber and fuel operations; Rs. 96,000 for the construction and repair of roads, bridges, and buildings; and Rs 45,000 for fire-conservancy operations. No provision has been made to meet the cost of Forest Surveys, estimated by the Superintendent of Forest Surveys to amount to Rs. 2,500 in 1890-91.

10 The amount entered against "B.—Establishments" is composed of the following items :—

		Rs.
Pay of Conservators		48,000
„ Superior Officers		1,37,250
„ Subordinate Forest Establishments ... Rs. 80,660		
„ Office Establishments ... „ 28,656		1,09,316
Deputation and Special Allowances		2,210
		2,96,776
Travelling Allowances		37,781
Contingencies		15,363
TOTAL		3,49,920

11. The provision for the salaries of Superior Officers is in excess of the sanctioned scale, but this is due to the fact that the Conservator of the *Oudh Circle* has included in his figures the sum of Rs. 18,000 for five "Extra-Assistant Conservators" and two "Special Rangers" in anticipation of the Reorganization scheme coming into force during the year. In the *Central Circle*, provision has been made for Mr. Brereton's salary throughout the year; but that officer has, since the Conservator's Estimate was framed, proceeded on furlough, and will be absent during the greater part of the year. In the *School Circle*, Mr. Smythies' salary has been provided for the whole of 1890-91; but he will be on furlough for at least seven months of the year. No provision has been made, in any of the Circles, for the salary and travelling allowance of the trained officer from England who was allotted to the North-Western Provinces and Oudh at the close of 1889.

The provision for Subordinate Forest and Office Establishments is within the sanctioned scale.

12. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals ...	1886-87	31,022	15,186
	1887-88	34,318	15,390
	1888-89	33,281	15,841
Estimates	1889-90	37,185	15,876
	1890-91	37,781	15,363

13. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

Receipts.

	Actuals, 1888-89.	Budget Estimate, 1890-91.
	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account. ...	6,10,743	6,81,068
II to V.—Other revenue	8,52,059	8,40,932
TOTAL ...	14,62,802	15,22,000

Charges.

A. I.—Timber and other produce removed on Government account.	2,68,514	3,56,867
A. II III, and IV.—Other revenue	51,901	48,501
A. V, VII, and VIII.—Formation, protection, and improvement of forests.	1,86,369	1,83,081
A. VI and IX.—Live and dead stock, and miscellaneous charges.	31,190	42,051
B.—Establishments	3,00,775	3,49,920
TOTAL ...	8,38,749	9,80,420
Surplus ...	6,24,053	5,41,580

14. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	15,42,000
Charges	9,64,000
Surplus	5,78,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of the North-Western Provinces and Oudh ; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[H. C. G.]

G. C. Press, Simla.—No 923 R. & A. D.—31-3-90.—160.

PUNJAB FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 67 to 69-F, dated Simla, the 30th January 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Punjab for 1889-90:—

Nos. 1168 to 1170-F, dated 5th December 1888.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2335, dated 19th November 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs
Receipts	... ...	9,38,000	10,06,000	10,45,768
Charges	A—Conservancy and Works	...	...	3,03 978
	B.—Establishments ...	...	...	2,88,944
	TOTAL ...	6,82,000	6,19,000	5,92,922
Surplus	... ...	2,56,000	3,87,000	4,52,846

2. The increase in the Receipts was chiefly due to large sales of sleepers accumulated from the previous year, and would have been higher but for the heavy rejections caused by the stringent specification of the Patiala-Bhatinda Railway.

The decrease in the Charges was caused by a general restriction of work in consequence of the severe winter which prevailed in the Himalayas.

The Surplus realized was the highest on record.

3. The Estimates for 1889-90 are :—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs
Receipts	... ...	8,99,000	10,01,000
Charges	A—Conservancy and Works ...	...	4,41,500
	B.—Establishments ...	...	3,04,500
	TOTAL ...	6,58,000	7,46,000
Surplus	... ...	2,41,000	2,55,000

4. The increased Receipts are expected from the sale of the large accumulation of stocks in the Chenab depôts resulting from short sales in the previous year, and from the profits which, it is believed, will accrue to Government consequent on the arrangements for the direct supply of fuel (in the Montgomery and Mooltan Divisions) to the Railway being undertaken by the Department instead of being entrusted to contractors.

5. The increased Charges are necessitated chiefly by the departmental arrangements for the supply of fuel to the Railway referred to in the preceding paragraph. They do not, however, include the sum of Rs. 15,700, which has been estimated by the Superintendent of Forest Surveys to be the proportion of expenditure chargeable against the Punjab Forest Department in 1889-90 on account of forest surveys in Bashahr.

6. The figures of the proposed Revised Estimate (increased as regards Charges to Rs. 7,61,000 and with the Surplus lowered to Rs. 2,40,000) are accepted, subject to such modifications as may hereafter be communicated by telegraph.

7. The Estimate proposed for 1890-91 is :—

		Rs.
Receipts	... ...	10,25,300
Charges	A.—Conservancy and Works	4,72,500
	B.—Establishments	3,17,500
	TOTAL ...	7,90,000
Surplus	... ...	2,35,300

8. The Receipts include Rs. 4,03,000 from departmental timber operations (chiefly in the Chamba and Umballa Divisions), Rs. 3,10,000 from departmental fuel operations (mainly in the Montgomery Division), and Rs. 1,83,000 from grazing and fodder-grass (sub-head R. II. *d.*). Owing to the fuel contractors in the Mooltan Division having, almost at the last moment, thrown up their work, it has not been possible for the Conservator to enter in the Estimate the amount of additional revenue that is likely to be realized from the operations in question being taken over and managed by the Department instead. The figures of the increased Receipts expected from this source should, however, be communicated to the Government of India at an early date.

9. Of the Charges under "A. Conservancy and Works," Rs. 1,71,000 are for departmental timber operations, Rs. 1,52,000 for departmental fuel operations (not including, however—for the reason given in the foregoing paragraph—any provision for the extra expenditure that will now be necessary in the Mooltan Division), and Rs. 42,000 on account of plantations. The additional expenditure that may be required on account of departmental fuel operations in the Mooltan Division should be reported to the Government of India at an early date.

Under sub-head A. VIII. *c.* ("Surveys and Working-Plans") some provision would seem to be necessary to meet the proportion of the cost debitable against the Punjab Forest Department on account of forest surveys in Bashahr.

10. The amount entered against "B. Establishments" is composed of the following items :—

	Rs.	Rs.
Pay of Conservator		15,000
„ Superior Officers		1,27,200
„ Subordinate Forest Establishments ...	85,420	
„ Office Establishments ...	24,150	... 1,09,570
Deputation and Special Allowances		2,400
		2,54,170
Travelling Allowances		43,530
Contingencies		19,800
TOTAL ...		3,17,500

The entire provision for Salaries is within the sanctioned scale. The Conservator's substantive salary is that of the 3rd grade—*viz.*, Rs. 1,000 per mensem—but has been calculated in the Estimate at Rs. 1,250 per mensem (2nd grade) in view of probable promotions.

11. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals	1886-87	43,757	17,475
	1887-88	41,150	18,021
	1888-89	33,849	17,927
Estimates	1889-90	41,130	19,260
	1890-91	43,530	19,800

12. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89.	Budget Estimate, 1890-91.
	Rs.	Rs.
RECEIPTS.		
I.—Timber and other produce removed and sold on Government account ...	6,16,682	7,36,790
II to V.—Other revenue	4,29,086	2,88,510
TOTAL ...	10,45,768	10,25,300
CHARGES.		
A. I.—Timber and other produce removed on Government account	1,99,863	3,33,490
A. II, III, and IV.—Other revenue ...	6,187	6,940
A. V, VII, and VIII.—Formation, protection, and improvement of forests ...	92,697	1,15,210
A. VI and IX.—Live and dead stock and miscellaneous charges	5,231	16,860
B.—Establishments	2,88,944	3,17,500
TOTAL ...	5,92,922	7,90,000
Surplus ...	4,52,846	2,35,300

13. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	10,25,000
Charges	8,00,000
Surplus	2,25,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of the Punjab, with special reference to paragraphs 8 and 9; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[H. V. R.]

G. C Press, Simla.—No. 831 R. & A. D.—6-2-90.—160.

CENTRAL PROVINCES FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 169 to 171-F., dated Simla, the 5th March 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Central Provinces for 1889-90:—

Nos. 54 to 56-F., dated 18th January 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2616, dated 29th November 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	11,98,000	11,76,000	11,80,405
Charges	A.—Conservancy and Works	...	...	2,40,800
	B.—Establishments ...	...	...	3,58,799
	TOTAL ...	7,57,000	7,21,000	5,99,599
Surplus	... ...	4,41,000	4,55,000	5,80,806

2. The actual Receipts approximated very closely to those of the Estimates.

The decrease in the Charges was partly due to a curtailment of departmental timber-operations, in consequence of a reduced demand for timber and other forest-produce. Of Rs. 83,000 provided to cover the cost of surveys, Rs. 72,000 remained unappropriated.

3. The Estimates for 1889-90 are—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts	... ...	11,91,000	11,66,000
Charges	A.—Conservancy and Works ...	...	3,75,800
	B.—Establishments	...	3,96,500
	TOTAL ...	7,85,000	7,72,300
Surplus	... ...	4,06,000	3,93,700

4. The Receipts of the Revised Estimate have been fixed at a somewhat lower figure than those of the original Budget, as less timber will be disposed of by the Department, owing to large quantities of teak and other useful kinds of timber having been brought into the local markets from Zamindari and Malguzari forests.

The Charges have, on this account, been proportionately decreased. Under "A. Conservancy and Works," Rs. 1,08,000 have been provided to meet the cost of forest surveys. It is likely, however, that this item of expenditure will not fall far short of Rs. 1,12,000.

5. The figures of the proposed Revised Estimate, subject to such modifications as may hereafter be communicated by telegraph, are accepted as follows :—

	Rs.
Receipts	11,66,000
Expenditure	7,72,000
Surplus	3,94,000

6. The Estimate proposed for 1890-91 is —

		Rs.
Receipts		12,14,700
Charges	A.—Conservancy and Works	2,73,450
	B.—Establishments	4,47,600
	TOTAL ...	7,21,050
Surplus		4,93,650

7. The estimated Receipts exceed the Actuals of 1888-89 and the Revised Estimate for 1889-90, and are justified by the expectation that, as timber from private lands gradually ceases to meet the demand, there will be an increase in the sales from the Government forests. Rs. 2,17,000 are estimated to be realized from sales of timber, and Rs. 5,44,000—or 45 per cent. of the total Receipts—from "grazing and fodder-grass."

8. The Charges under "A. Conservancy and Works" include Rs. 1,69,000 for operations in connection with the extraction from the forests of timber and other products, and Rs. 44,000 on account of fire-conservancy measures. But no provision has been made to meet the cost of forest surveys. The Surveyor-General and the Superintendent of Forest Surveys have estimated the total expenditure under this head in 1890-91, debitable against the revenues of the Forest Department in the Central Provinces, at Rs. 1,12,000.

9. The amount entered against "B. Establishments" is composed of the following items :—

		Rs.
Pay of Conservators		26,500
„ Superior Officers		1,38,300
„ Subordinate Forest Establishments ...	Rs. 2,09,000	2,33,250
„ Office Establishments	„ 24,250	
		3,98,050
Travelling Allowances		29,100
Contingencies		20,450
TOTAL ...		4,47,600

The provision made for the salaries of the Conservators and the Superior Officers includes those of the 2nd Conservator and the Working-Plans Officer recently sanctioned by Her Majesty's Secretary of State, as well as of the three

officers from England posted to the Central Provinces at the close of 1889. The remainder of the provision for Salaries is within the sanctioned scale.

10. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals	1886-87	15,894	15,534
	1887-88	18,993	16,886
	1888-89	19,754	17,568
Estimates	1889-90	22,300	19,500
	1890-91	29,100	20,450

The increased provision made for both Travelling Allowances and Contingencies is due to the two additional appointments sanctioned for the provincial Forest Department and the employment of three new officers.

11. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89.	Budget Estimate, 1890 91.
	Rs.	Rs.
Receipts.		
I.—Timber and other produce removed and sold on Government account ...	1,60,374	1,44,670
II to V.—Other revenue	10,20,031	10,70,030
TOTAL ...	11,80,405	12,14,700
Charges.		
A. I.—Timber and other produce removed on Government account	Rs. 76,296	Rs. 53,670
A. II, III, and IV.—Other revenue ...	90,898	1,14,950
A. V, VII, and VIII.—Formation, protection, and improvement of forests	58,861	87,280
A. VI and IX.—Live and dead stock, and miscellaneous charges	14,745	17,550
B.—Establishments	3,58,799	4,47,600
TOTAL ...	5,99,599	7,21,050
Surplus	5,80,806	4,93,650

The provision under A. II, III, and IV is scarcely justified by the actuals of previous years, and may be reduced to Rs. 1,00,000.

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	12,15,000
Charges	8,00,000
Surplus	4,15,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of the Central Provinces; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[W. F. C.]

Govt. C. Press, Simla.—No. 908 R. & A. D.—13-3-90.—160.

LOWER BURMA FOREST BUDGET ESTIMATE FOR 1890-91.

No. 26—28-F., dated Simla, the 16th January 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Lower Burma for 1889-90 :—

Nos. 1255 to 1257-F., dated 29th December 1888.
Circular No. 22-F, dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2045, dated 31st October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	17,00,000	25,47,000	26,09,305
Charges	A.—Conservancy and Works ...	...	...	8,97,074
	B.—Establishments ...	...	...	2,83,648
	TOTAL ...	10,00,000	12,38,000	11,80,722
Surplus	... ...	7,00,000	13,09,000	14,28,583

2. The increase in the Receipts in the Pegu Circle was due to the extraction of more timber, to the sale of teak trees in paddy-fields in larger numbers than had been expected, and to the realization of more revenue on account of licenses for the manufacture of Cutch than had been anticipated; while in the Tenasserim Circle the increase was owing to twice the estimated quantity of timber having been brought to depôt in consequence of the exceptionally favourable floating season, to an unusually large quantity of unclaimed drift timber having lapsed to Government, and to the clearing by importers of large quantities of teak timber at Kado towards the close of the year to avoid the increased duty of 7 per cent. *ad valorem* which was levied from 1st April 1889.

The increase in the Charges, as compared with the Budget Estimate, was due to the expenditure which the increases under Receipts, more particularly in the Tenasserim Circle, necessitated.

Both the Receipts and the Surplus were the highest on record.

3. The Estimates for 1889-90 are :—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts	... ...	21,50,000	28,50,000
Charges	A.—Conservancy and Works ...	...	11,41,600
	B.—Establishments ...	...	3,13,400
	TOTAL ...	11,80,000	14,55,000
Surplus	... ...	9,70,000	13,95,000

4. The expected increase in the Receipts of the Pegu Circle is based on the higher prices which have been obtained for teak timber and on the large sales of paddy-field teak that have taken place up to date. In the Tenasserim Circle the increased estimate of Receipts is framed mainly on a consideration of the amount already realized from timber sales and on the expectation that the present high prices will continue to prevail. At the same time the Chief Commissioner anticipates that the revenue from duty on foreign timber may be less than the sum entered in the Estimate, on account of the possible interruption of trade by political complications in the Trans-Salween tracts bordering on Eastern Karenni.

The increased Charges are mainly required for the extensive working out of timber from the forests, and will result, as indicated above, in an augmentation of the Receipts. They include, however, the sum of Rs. 52,500 which was shown, in paragraph 4 of Finance Department's Resolution No. 703, dated 6th February 1889, to be the Surveyor-General's Estimate of the probable expenditure of the Imperial Survey Department on account of Forest Surveys in Lower Burma during 1889-90, but which it was not intended should be added on to the provision already made for this purpose in the Budget Estimate of the Pegu Circle. This has been explained to the Chief Commissioner in letter No. 1177-F., dated 31st October last, and the Revised Estimate of Charges amounts, therefore, to Rs. 14,02,500, instead of Rs. 14,55,000.

5. The figures of the proposed Revised Estimate are modified as follows:—

	Rs.
Receipts	28,50,000
Charges	14,00,000
Surplus	14,50,000

and these are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1890-91 is:—

		Rs.
Receipts		23,90,000
Charges	A.—Conservancy and Works	9,14,000
	B.—Establishments	3,26,000
	TOTAL ...	12,40,000
Surplus		11,50,000

7. The Receipts have been fixed at a lower figure than those of the Actuals of 1888-89 and the Revised Estimate for 1889-90, as only a little more paddy-field teak is left over for extraction. The realizations expected from sales of timber are based on a continuance of trade activity and of the present high prices. Rs. 15,80,000, or 67 per cent, are estimated from departmental timber operations.

8. The Charges under "A.—Conservancy and Works" include Rs. 5,51,600 (or 60 per cent.) on account of departmental timber operations, Rs. 1,19,000 for Surveys and Working-Plans, Rs. 66,000 on plantations, and Rs. 21,500 for fire-protection. The provision for Surveys and Working-Plans includes Rs. 1,05,000 to meet the whole cost of the forest-surveys that are being carried on in the Pegu Circle by the Survey Department; but, as explained in the letter of 31st October last quoted in paragraph 4 above, only half (Rs. 52,500) of this expenditure is debitable against the Forest Department, the remaining half being borne by the Survey Department.

9. The amount entered against "B.— Establishments" is composed of the following items:—

			Rs.
Pay of Conservators			27,000
„ Superior Officers			1,21,200
	Rs.		
„ Subordinate Forest Establishments ...	70,180	}	1,23,830
„ Office Establishments ...	53,650	}	
			2,72,030
Travelling Allowances			43,625
Contingencies			10,345
TOTAL ...			3,26,000

The provision for the salaries of the Conservators and the Superior Officers is within the sanctioned scale; but the sum provided for the Subordinate Forest and Office Establishments is Rs. 2,180 in excess of the sanctioned maximum for the *permanent* entertainment of such establishments.

10. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91:—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals ...	1886-87	30,788	7,761
	1887-88	31,502	9,145
	1888-89	33,656	8,821
Estimates	1889-90	41,690	10,230
	1890-91	43,625	10,345

The increase of estimated travelling allowances over actuals is due, to some extent, to the fact that subordinates now draw daily rates in lieu of the fixed monthly pony allowance hitherto drawn.

11. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges:—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
RECEIPTS.		
I.—Timber and other produce removed and sold on Government account.	19,87,990	15,80,000
II to V.—Other revenue	6,21,315	8,10,000
TOTAL ...	26,09,305	23,90,000
CHARGES.		
A. I.—Timber and other produce removed on Government account.	6,93,605	5,51,600
A. II, III, and IV.—Other revenue	74,093	79,400
A. V, VII, and VIII.—Formation, protection, and improvement of forests.	93,258	2,37,350
A. VI and IX.—Live and dead stock, and miscellaneous charges.	36,118	45,650
B.—Establishments	2,83,648	3,26,000
TOTAL ...	11,80,722	12,40,000
Surplus	14,28,583	11,50,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	24,00,000
Charges	11,80,000
Surplus	12,20,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Burma; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

G. C. Press, Simla.—No. 804 R. & A. D.—27-1-90.—160.

UPPER BURMA FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 151 to 153-F., dated Simla, the 3rd March 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Upper Burma for 1889-90:—

Nos. 1252 to 1254-F., dated 29th December 1888.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2098, dated 6th November 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

	Budget Estimate. Rs.	Revised Estimate. Rs.	Actuals. Rs.
Receipts	7,55,000	15,70,000	15,79,928
Charges — A.—Conservancy and Works	...	...	6,33,910
Charges — B.—Establishments ...	...	...	1,51,219
Charges — TOTAL ...	2,60,000	7,80,000	7,85,129
Surplus	4,95,000	7,90,000	7,94,799

2. The increase in the Receipts was due to the fact that unexpectedly large quantities of timber were worked out by lease-holders, more especially from the Pyinmana and Chindwin forests. Rs. 3,77,248 represented the royalty due by the Bombay-Burma Trading Corporation for timber worked out by them in 1887-88.

The increase in the Charges was owing almost entirely to the payment of Rs. 5,34,435 to the Bombay-Burma Trading Corporation in connection with the settlement of their account with the late Burmese Government.

3. The Estimates for 1889-90 are:—

	Budget Estimate. Rs.	Revised Estimate. Rs.
Receipts	13,00,000	15,50,000
Charges — A.—Conservancy and Works...	...	1,15,000
Charges — B.—Establishments ...	...	1,98,000
Charges — TOTAL ...	3,00,000	3,13,000
Surplus	10,00,000	12,37,000

4. The increased Receipts are based on the expectation that not only will all the lessees work out the full quantity of timber stipulated for in their agreements, but that the outturn by the Bombay-Burma Trading Corporation from

the Pyinmana forests will be nearly double the contract quantity, thus increasing the amount of royalty to be paid in.

5. The increased Charges are due chiefly to the necessity for buying more elephants, the construction of quarters and offices for Divisional Officers, the employment of larger establishments than those experimentally sanctioned, and extra outlay on account of travelling allowances, as officers are now able to move about with more freedom and greater security than before. The excess expenditure of Rs. 13,000 has been sanctioned by the Government of India in letter No. 64-F., dated 30th January 1890.

6. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

7. The Estimate proposed for 1890-91 is:—

		Rs.
Receipts	... ...	15,00,000
Charges	A.—Conservancy and Works	1,30,000
	B.—Establishments	2,35,000
	TOTAL ...	3,65,000
Surplus	... ...	11,35,000

8. Of the Receipts, Rs. 12,00,000, or 80 per cent., are expected from the royalties payable to Government by lease-holders on the timber extracted by them; Rs. 1,15,000 from rubber sales; and Rs. 50,000 from the issue of licenses for the manufacture of cutch.

9. The Charges under "A.—Conservancy and Works" include Rs. 25,000 in connection with girdling operations, Rs. 7,200 for the purchase of six additional elephants, Rs. 9,000 on account of the demarcation of the Reserves, and Rs. 15,000 for surveys and working-plans.

10. The amount entered against "B.—Establishments" is composed of the following items:—

			Rs.
Pay of	Conservator		12,000
„	Superior Officers		1,04,400
„	Subordinate Forest Establishments ...	Rs. 45,000	74,700
„	Office Establishments	„ 29,700	
			1,91,100
Travelling Allowances	... ...		29,300
Contingencies	... ...		14,600
	TOTAL ...		2,35,000

The provision made for the salaries of the Conservator and the Superior Officers is within the sanctioned scale; but the sum provided for the entertainment of Subordinate Forest and Office Establishments is considerably in excess of the maximum expenditure sanctioned on account of such establishments. The latter have, however, been found inadequate for the growing requirements of the Department and proposals for a revision of the existing scale are under the consideration of the Chief Commissioner, who will submit them in due course to the Government of India.

11. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals ...	1886-87	545	9
	1887-88	12,142	1,512
	1888-89	20,243	3,269
Estimates ...	1889-90	29,300	13,200
	1890-91	29,300	14,600

The provision for Contingencies includes Rs. 8,000 on account of police-guards, which will probably not be required.

12. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
RECEIPTS.		
I.—Timber and other produce removed and sold on Government account ...	80,703	35,000
II. to V.—Other revenue	14,99,225	14,65,000
TOTAL ...	15,79,928	15,00,000
CHARGES.		
A. I.—Timber and other produce removed on Government account	5,732	12,000
„ II, III, and IV.—Other revenue ...	9,639	38,500
„ V, VII, and VIII.—Formation, protection, and improvement of forests	33,566	49,100
„ VI and IX.—Live and dead stock, and miscellaneous charges ...	5,84,973	30,400
B.—Establishments	1,51,219	2,35,000
TOTAL	7,85,129	3,65,000
Surplus	7,94,799	11,35,000

13. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	15,50,000
Charges	3,50,000
Surplus	12,00,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Burma; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[J. S.]

G. C. Press, Simla.—No. 907 R. & A. D.—11-3-90.—160.

ASSAM FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 1283 to 1285-F., dated Simla, the 19th December 1889.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Assam for 1889-90:—

Nos. 21 to 23F., dated 14th January 1889.

Circular No. 22F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 2032, dated 29th October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		2,50,000	2,88,000	3,03,882
Charges	A.—Conservancy and Works	...	...	72,697
	B.—Establishments	...	...	1,37,208
	TOTAL ...	2,30,000	2,18,000	2,09,905
Surplus		20,000	70,000	93,977

2. The increase in the Receipts was mainly due to the exceptional activity which prevailed in the export of sâl timber from the Goalpara District and the Garo Hills.

The decrease in the Charges was owing to various causes, the chief of which was that demarcation work was compensated for by free grants of forest produce, instead of by cash payments.

Both the gross and the net Revenue were the highest on record.

3. The Estimates for 1889-90 are—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts		2,65,000	3,05,000
Charges	A.—Conservancy and Works ...	...	1,25,000
	B.—Establishments ...	...	1,35,000
	TOTAL ...	2,40,000	2,60,000
Surplus		25,000	45,000

4. The increased Receipts are expected to be realized in consequence of the continued activity in the sâl timber-trade.

The increased Charges include Rs. 6,765 to meet the refunds of revenue authorized by the Chief Commissioner since the Budget was framed, and Rs. 10,000 on account of the survey, which is now being carried out by the Forest Survey Branch, of the sâl forests in the Goalpara District.

A separate application should be submitted by the Chief Commissioner for the formal sanction of the Government of India to the total extra expenditure provided in the Revised Estimate.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1890-91 is—

		Rs.
Receipts		3,05,000
Charges	A.—Conservancy and Works	1,00,000
	B.—Establishments	1,66,000
	TOTAL	2,66,000
Surplus		39,000

7. The estimated Receipts are the same as those of the Revised Estimate for 1889-90, and approximate closely to the Actuals of 1888-89.

The Charges under "A.—Conservancy and Works" include Rs. 20,000 for the survey of the Goalpara sâl forests, and would have been higher but for the fact that, in connection with certain proposals which are under the consideration of the Chief Commissioner for the revision of the Subordinate Establishments of the Forest Department, the Conservator has transferred to "B.—Establishments" the provision of some Rs. 17,000 that would otherwise have been made under "A.—Conservancy and Works" for the entertainment of the necessary temporary establishments.

8. The amount entered against "B.—Establishments" is composed of the following items :—

	Rs.	Rs.
Pay of Conservator		18,000
„ Superior Officers		55,800
„ Subordinate Forest Establishments	47,784	65,242
„ Office Establishments	„ 17,458	
Deputation and Special Allowances		1,200
		1,40,242
Travelling Allowances		20,470
Contingencies		5,288
TOTAL		1,66,000

The provision for the salaries of the Conservator and the Superior Officers is in excess of the sanctioned scale, owing to the acting allowance of the Conservator while officiating in the 1st grade having to be taken into account. The provision for Subordinate Forest and Office Establishments exceeds the sanctioned maximum amount, as the increase of expenditure involved in the Conservator's proposals for the revision of such establishments has been included in the above figures. As, however, the scheme in question has not yet been sanctioned by the Government of India, the anticipated increase in expenditure—*viz.*, Rs. 4,380—will be eliminated from the present Budget.

9. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates for 1889-90 and 1890-91 :—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals	1886-87	22,697	4,298
	1887-88	22,447	4,632
	1888-89	19,980	5,453
Estimates	1889-90	20,960	5,331
	1890-91	20,470	5,288

10. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
RECEIPTS.		
I.—Timber and other produce removed and sold on Government account ...	6,695	3,430
II to V.—Other revenue	2,97,187	3,01,570
TOTAL ...	3,03,882	3,05,000
CHARGES.		
A. I.—Timber and other produce removed on Government account	1,171	3,670
A. II, III, & IV.—Other revenue	9,789	5,540
A. V, VII, & VIII.—Formation, protection, and improvement of forests	46,932	74,040
A. VI & IX.—Live and dead stock, and miscellaneous charges	14,805	16,750
B.—Establishments	1,37,208	1,66,000
TOTAL ...	2,09,905	2,66,000
Surplus	93,977	39,000

11. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	3,05,000
Charges	2,60,000
Surplus	45,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Assam, with special reference to the third clause of paragraph 4; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[C. V. P.]

G. C. Press, Simla.—No. 695 R. & A. D.—3-1-90—160.

COORG FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 1280—1282 F., dated Simla, the 19th December 1889.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Coorg for 1889-90:—

Nos. 1203 to 1205F., dated 10th December 1888.

Circular No. 22F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 1994, dated 26th October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		1,02,000	1,33,000	1,36,183
Charges ...	A.—Conservancy and Works	...	...	53,424
	B.—Establishments ...	...	...	26,751
	TOTAL ...	73,800	80,000	80,175
Surplus		28,200	53,000	56,008

2. The increase in the Receipts was due to larger sales of timber and sandalwood at more remunerative rates. The Charges approximated closely to those of the Revised Estimate, and call for no special remarks.

3. The Estimates for 1889-90 are—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts		1,27,000	1,30,000
Charges ...	A.—Conservancy and Works ...	...	55,000
	B.—Establishments	...	28,000
	TOTAL ...	77,000	83,000
Surplus		50,000	47,000

4. The increased Receipts are expected to be realized mainly from more extensive sales of sandalwood, and they would have been even higher if the selling price of cardamoms had not been going down.

The increase of Rs. 6,000 in the Charges has been separately sanctioned* by the Government of India, and is chiefly on account of operations connected with forest-settlements, plantations, and fire-protection.

* Letter No. 1181F., dated 6th November 1889.

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

It is noticed that the Deputy Conservator of Forests still makes use of the obsolete term "Regular Estimate," instead of "Revised Estimate."

6. The Estimate for 1890-91 is as follows :—

		Rs.
Receipts		1,30,000
Charges	A.—Conservancy and Works	55,000
	B.—Establishments	28,300
	TOTAL ...	83,300
Surplus		46,700

7. Of the Receipts, Rs. 65,600 are expected from departmental sales of timber, Rs. 22,000 from sandalwood, and Rs. 26,000 from cardamoms.

The Charges under "A.—Conservancy and Works" provide Rs. 29,000 for departmental timber operations, Rs. 3,500 for demarcation (including Rs. 1,500 on account of forest-settlement work), Rs. 10,000 for sowing and planting, and Rs. 4,800 for fire-protection.

8. The amount entered against "B.—Establishments" is composed of the following items :—

	Rs.	Rs.
Pay of Superior Officer		7,800
„ Subordinate Forest Establishments ...	12,144	15,120
„ Office Establishments	2,976	
		22,920
Travelling Allowances		4,500
Contingencies		880
TOTAL ...		28,300

The salary of the Chief Forest Officer has been calculated at Rs. 650 per mensem, which is the pay of his substantive appointment of Deputy Conservator, 3rd grade; but Mr. McKee is at present officiating in the 2nd grade (Rs. 800), and is likely to continue to so officiate during the greater part, if not the whole, of 1890-91. The remainder of the provision for Salaries calls for no remark.

The total sum provided for temporary establishments is Rs. 6,104, of which Rs. 4,820 are under "A.—Conservancy and Works" and Rs. 1,284 under "B.—Establishments."

9. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals ...	1886-87	4,022	871
	1887-88	4,394	709
	1888-89	3,601	676
Estimates...	1889-90	4,500	880
	1890-91	4,500	880

10. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89.	Budget Estimate, 1890-91.
RECEIPTS.		
	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account	82,978	87,900
II. to V.—Other revenue	53,205	42,100
TOTAL ...	1,36,183	1,30,000
CHARGES.		
A. I.—Timber and other produce removed on Government account	33,883	30,900
A. II, III, & IV.—Other revenue	676	800
A. V, VII, & VIII.—Formation, protection, and improvement of forests	17,233	21,800
A. VI and IX.—Live and dead stock, and miscellaneous charges	1,632	1,500
B.—Establishments	26,751	28,300
TOTAL ...	80,175	83,300
Surplus	56,008	46,700

11. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	1,35,000
Charges	85,000
Surplus ...	50,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Coorg; and for information to the Department of Finance and Commerce and the Comptroller and Auditor General.

[C. V. P.]

G. C. Press, Simla.—No. 748 R. & A. D.—3-1-90.—160.

AJMERE FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 16—20-F., dated Simla, the 13th January 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Ajmere for 1889-90 :—

Nos. 1258 to 1262-F., dated 29th December 1888.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 1965, dated 22nd October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	11,300	13,000	13,574
Charges	A.—Conservancy and Works ...	...	...	2,932
	B.—Establishments ...	...	...	12,744
	TOTAL	19,200	16,000	15,676
Deficit		7,900	3,000	2,102

The increase in the Receipts was due to larger realizations from the sale of grass than originally anticipated. The proportion of Receipts to Charges was more than 86 per cent., which is the highest percentage yet attained in Ajmere.

2. The Estimates for 1889-90 are :—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts	... ...	11,000	13,275
Charges	A.—Conservancy and Works ...	...	2,925
	B.—Establishments ...	...	12,040
	TOTAL ...	15,000	14,965
Deficit ...	... ...	4,000	1,690

The increased Receipts are expected to be realized from larger sales of grass in consequence of favourable rains.

3. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

It is noticed that the Chief Commissioner makes use of the obsolete term "Regular Estimate," instead of "Revised Estimate."

4. The Estimate proposed for 1890-91 is as follows:—

		Rs.
Receipts	...	11,550
Charges — A.—Conservancy and Works	...	2,720
Charges — B.—Establishments	...	10,353
Charges — TOTAL	...	13,073
Deficit	...	1,523

Of the Receipts, Rs. 4,500 are expected from the sale of firewood and charcoal to contractors, and Rs. 5,500 from grazing-dues and the sale of grass.

The Charges under "A.—Conservancy and Works" include Rs. 1,000 for sowing and planting, and Rs. 870 on account of fire-protection. Provision has also been made for the continued retention on the temporary establishment of two Meteorological Observers at Rs. 10 per mensem each. The temporary employment of these two men was sanctioned * by the Government of India for the years 1888-89 and 1889-90, and a separate application should be submitted by the Chief Commissioner for their further employment during 1890-91.

* Letter No. 572-F., dated 11th June 1888.

5. The amount entered against "B.—Establishments" is composed of the following items:—

	Rs.	Rs.
Pay of Superior Officer		2,400
„ Subordinate Forest Establishments	4,752	6,108
„ Office Establishments	1,356	
		8,508
Travelling Allowances		1,230
Contingencies		615
TOTAL		10,353

The pay of the Sub-Assistant Conservator in charge is Rs. 150 per mensem, but it has been calculated at Rs. 200 per mensem for 1890-91, as it is under consideration to promote him to the latter grade. The remainder of the provision for Salaries is within the sanctioned scale.

6. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates for 1889-90 and 1890-91:—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals ...	1886-87 ...	1,190	733
	1887-88 ...	1,326	741
	1888-89 ...	1,431	579
Estimates	1889-90 ...	1,340	628
	1890-91 ...	1,230	615

7. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89.	Budget Estimate, 1890-91.
RECEIPTS.	Rs.	Rs.
I.—Timber and other produce removed and sold on Government account.	996	...
II to V.—Other revenue	12,578	11,550
TOTAL ...	13,574	11,550
CHARGES.		
A. I.—Timber and other produce removed on Government account.	549	...
A. II, III, and IV.—Other revenue	5	10
A. V, VII, and VIII.—Formation, protection, and improvement of forests.	2,076	2,595
A. VI and IX.—Live and dead stock, and miscellaneous charges.	302	115
B.—Establishments	12,744	10,353
TOTAL ...	15,676	13,073
Deficit	2,102	1,523

8. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	12,000
Charges	13,000
Deficit	1,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Chief Commissioner of Ajmere, with special reference to paragraph 4; and for information to the Foreign Department, the Department of Finance and Commerce, and the Comptroller and Auditor General.

Ordered, also, that a copy be forwarded to the Government of the North-Western Provinces and Oudh for communication to the Conservator of Forests, School Circle.

[W. F. C.]

G. C. Press, Simla.—No. 796 R. & A. D.—22-1-90.—160.

BALUCHISTAN FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 3 to 6-F., dated Simla, the 6th January 1890.

RESOLUTION.—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Baluchistan for 1889-90:—

Nos. 115 to 118-F., dated 4th February 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 1900, dated 17th October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate. Rs.	Revised Estimate. Rs.	Actuals. Rs.
Receipts	... ...	7,200	6,000	5,668
Charges	A.—Conservancy and Works ...	...	...	1,765
	B.—Establishments ...	...	...	14,229
	TOTAL	22,100	16,000	15,994
	Deficit	14,900	10,000	10,326

The decrease under both Receipts and Charges was mainly due to the diminished sales realized for firewood.

2. The Estimates for 1889-90 are:—

		Budget Estimate. Rs.	Revised Estimate. Rs.
Receipts	... ...	6,000	7,400
Charges	A.—Conservancy and Works	... ...	3,200
	B.—Establishments ...	... ...	15,580
	TOTAL	27,000	18,780
	Deficit	21,000	11,380

3. The increased Receipts are due chiefly to timber having been sold from the Ziarat forests, and to a larger income being expected from royalty on wood collected by the Political Department.

The decrease in the Charges is owing partly to no wood being brought into Quetta for sale, but principally to the fact that all expenditure on the fuel and fodder reserve along the Shebo Canal is* to be provided for by the Military, and not by the Forest, Department.

*Foreign Department's letter to Agent to the Governor General in Baluchistan, No. 1683-E., dated 27th August 1889.

4. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

5. The Estimate proposed for 1890-91 is :—

		Rs.
Receipts	... ...	11,700
Charges	A.—Conservancy and Works ...	8,700
	B.—Establishments	16,400
	TOTAL	25,100
	Deficit	13,400

6. The Receipts include Rs. 6,250 on account of the sale of 10,000 maunds of Juniper firewood to be extracted from the newly constituted Zarghun Reserve near Quetta ; Rs. 1,290 from grazing fees and the sale of fodder grass, and Rs. 3,000 from royalty on wood collected by the Political Department.

The Charges under "A.—Conservancy and Works" provide Rs. 5,625 for the extraction of firewood from the Zarghun Reserve, and Rs. 1,400 on account of plantations.

7. The amount entered against " B.—Establishments " is composed of the following items :—

	Rs.	Rs.
Pay of Superior Officer		6,600
„ Subordinate Forest Establishments	4,356	5,112
„ Office Establishments ...	756	
Deputation and Special Allowances		1,470
		13,182
Travelling Allowances		2,760
Contingencies		458
TOTAL ...		16,400

The salary of the Chief Forest Officer has been calculated at Rs. 550 per mensem, which is that of his officiating appointment of Deputy Conservator, 4th grade. He draws in addition a local allowance of Rs. 100 per mensem, which has been duly provided for. A larger number of Reserves having recently been brought under the management of the Forest Department, an increase in the temporary Protective Establishment has been rendered necessary.

8. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows compared with the Estimates for 1889-90 and 1890-91 :—

		Travelling Allowances. Rs.	Contingencies. Rs.
Actuals	1886-87	2,333	323
	1887-88	2,816	351
	1888-89	2,965	393
Estimates	1889-90	2,760	464
	1890-91	2,760	458

9. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91 arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
RECEIPTS.		
I.—Timber and other produce removed and sold on Government account	1,515	6,750
II to V.—Other revenue	4,153	4,950
TOTAL ...	5,668	11,700
CHARGES.		
A.—I.—Timber and other produce removed on Government account	378	5,945
A.—II, III, and IV.—Other revenue	...	...
A.—V, VII, and VIII.—Formation, protection, and improvement of forests	1,367	2,550
A.—VI and IX.—Live and dead stock and Miscellaneous Charges	20	205
B.—Establishments	14,229	16,400
TOTAL ...	15,994	25,100
Deficit ...	10,326	13,400

10. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	12,000
Charges	25,000
Deficit	13,000

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Foreign Department, for information and for communication to the Agent to the Governor General in Baluchistan ; and for information to the Government of the Punjab, the Department of Finance and Commerce, and the Comptroller and Auditor General.

W. F. C.]

G. C, Press, Simla.—No. 787 R. & A. D.—14-1-90—160.

IMPERIAL SURVEY BRANCH FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 92 to 95 F., dated Simla, the 13th February 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Imperial Forest Survey Branch for 1889-90:—

Nos. 210 to 213-F., dated 4th March 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 1957, dated 21st October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		...	...	315
Charges ...	A. Conservancy and Works	...	...	9,032
	B. Establishments ...	...	...	27,285
	TOTAL ...	39,000	20,000	36,317
Deficit		39,000	20,000	36,002

These figures, however, do not include the cost of surveys carried out in Berar, which were estimated to cost Rs. 24,000 and upon which Rs. 23,920 were actually expended. Nor do they include the sum of Rs. 16,080 adjusted by transfer with Local Governments and Administrations and the Imperial Survey Department. The actual expenditure was, therefore, Rs. 76,317, compared with an Estimate of Rs. 78,800.

2. The *total* Revised Estimate of expenditure for 1888-89 (exclusive of the cost of surveys in Berar), as provisionally accepted in the Resolution of this Department, Nos. 210 to 213-F., dated 4th March 1889, was Rs. 54,800, which, however, included Rs. 34,491 on account of provision for forest-surveys in the different Provinces; the expenditure of the Forest Survey Branch itself, on account of head-quarter charges, being calculated at Rs. 20,309. The total actual expenditure of 1888-89 amounted to Rs. 52,397, of which Rs. 16,080* only have been adjusted by apportionment among the several Provinces concerned, leaving the Imperial expenditure of the Branch at Rs. 36,617. This is due to an error by which Local Governments have been debited with only half the sums properly chargeable to them. The adjustments

	Rs.
*Bengal	799
North-Western Provinces and Oudh	1,220
Punjab (Forest Surveys) ...	964
Do. (Topographical Surveys) ...	1,926
Central Provinces	11,171
TOTAL ...	16,080

in accordance with Circular No. 16-F. of 2nd July 1888, should have been as follows:—

	Rs.
Bengal	1,598
North-Western Provinces and Oudh	2,440
Punjab "Forests"	1,927
Surveyor General	1,926
Central Provinces	22,342
TOTAL ...	30,233

and the remaining charge on account of the Forest Survey Branch would then have been Rs. 22,164.

3. The Estimates for 1889-90 and 1890-91 compare with the Actuals of 1888-89 as follows:—

	1888-89.	1889-90.		1890-91.
	Actuals.	Budget Estimate.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.
Receipts	315	...	...	...
Charges ... A. Conservancy and Works ...		...	23,500	28,000
Charges ... B. Establishments		...	66,500	72,000
TOTAL ...	52,397	*80,000	90,000	1,00,000
	52,082	80,000	90,000	1,00,000
Deficit { Add Berar Survey charges }	23,920			
	76,002			

* Of this, Rs. 16,000 represented the expenditure of the Forest Survey Branch alone.

4. The approximate apportionment among the various Provinces of the expenditure provided in the Revised Estimate for 1889-90 and in the Budget Estimate for 1890-91 is as follows:—

	1889-90. Rs.	1890-91. Rs.
Bengal	1,000	2,500
North-Western Provinces and Oudh ...	4,500	2,500
Punjab { ½ Punjab "Forests" ½ Imperial Surveys }	15,700	20,000
Central Provinces	35,500	34,000
Assam	10,000	20,000
Berar	6,800	4,000
Imperial (Forest Survey Branch)	16,500	17,000
TOTAL ...	90,000	1,00,000

5. The increase of Rs. 10,000 in the Revised Estimate for 1889-90 is on account of the survey, now in progress, of the sal forests in the Goalpara District of Assam; and the increase of Rs. 10,000 in the Budget Estimate for 1890-91, over the Revised Estimate for 1889-90, is intended to provide for additional strength to the Assam Party during the second year of operations, so as to expedite the completion of the Goalpara survey. The extra expenditure shown against the Punjab, rising from

Rs. 4,000 in 1888-89 to Rs. 20,000 in 1890-91, is accounted for by the fact that the Topographical Survey of the Bashahr State has, as a matter of convenience and expediency, been made over by the Survey of India Department to the Forest Survey Branch. No forest-surveys are now being carried on in Berar, and the expenditure entered against that Province is intended to meet the cost of drawing and photo-zincographing the maps of the forests that have been surveyed.

6. In accordance with the instructions conveyed in the Circular Resolution of this Department No. 16-F., dated 2nd July 1888 (paragraph 2), the expenditure incurred on forest-surveys in the different Provinces, as provided in the Estimates for 1889-90 and 1890-91, will be duly adjusted by the Comptroller and Auditor General in communication with the Superintendent of Forest Surveys.

7. The purely Imperial expenditure of the Forest Survey Branch itself is fixed provisionally at Rs. 16,500 for 1889-90 and Rs. 17,000 for 1890-91.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Inspector General of Forests, for information and for communication to the Superintendent of Forest Surveys.

Ordered, also, that a copy be forwarded, for information, to the Department of Finance and Commerce, the Comptroller and Auditor General, and the Surveyor General of India.

G. C. Press, Simla.—No. 876 R. & A. D.—24-2 90.—160.

FOREST SCHOOL BUDGET ESTIMATE FOR 1890-91.

RESOLUTION.—By the Government of India.

Nos. 1289 to 1292F., dated Simla, the 23rd December 1889.

Read the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest School at Dehra Dún for 1889-90 :—

Nos. 1222 to 1225F., dated 18th December 1888.

Circular No. 22F., dated 12th July 1889.

Read also the following letters from the Comptroller and Auditor General forwarding the Budget Estimate for 1890-91 :—

No. 1873, dated 15th October 1889.
No. 1901, dated 17th October 1889.
No. 1970, dated 22nd October 1889.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	... ...	400	...	449
Charges	A.—Conservancy and Works	...	...	3,016
	B.—Establishments	...	...	29,945
	TOTAL ...	30,900	34,000	32,961
Deficit	... ...	30,500	34,000	32,512

2. The Estimates for 1889-90 are :—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts	... ...	...	600
Charges	A.—Conservancy and Works ...	...	2,800
	B.—Establishments	...	29,300
	TOTAL ...	33,000	32,100
Deficit	... ...	33,000	31,500

The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

3. The Estimate proposed for 1890-91 is :—

		Rs.
Receipts	... ...	500
Charges	A.—Conservancy and Works	3,800
	B.—Establishments	30,700
	TOTAL ...	34,500
Deficit	... ...	34,000

4. The Charges under "A. Conservancy and Works" include Rs. 1,000 to provide the necessary furniture for the sanctioned extensions to the Forest School buildings. Provision has also been made for Printing charges, which have hitherto been defrayed from the budget-grant of the School Circle in the North-Western Provinces and Oudh.

5. The principal items of the Charges under "B. Establishments" are on account of the salaries and travelling allowances of the Deputy Director and the Instructor, the Director's special allowance of Rs. 200 per mensem, and the honoraria for other instructors. The provision for the salary of the Instructor includes salary at the rate of Rs. 700 per mensem for six months for Mr. A. Smythies, Deputy Conservator, North-Western Provinces and Oudh, whose services have been asked for from the Local Government to carry on the duties of Instructor during the remainder of Dr. Warth's absence on furlough.

6. It is noticed that the sum of Rs. 90 has been entered in the Estimate as the permanent conveyance allowance of the Museum-keeper at Rs. 7-8 per mensem. This allowance has, however, been reduced to Rs. 5 per mensem during 1889-90, and it is in contemplation to discontinue it altogether.

7. The sum of Rs. 34,000 is provisionally sanctioned by the Government of India for expenditure at the Forest School in 1890-91.

ORDER.—Ordered that a copy of this Resolution be forwarded to the Inspector General of Forests, for information and for communication to the Director of the Forest School.

Ordered, also, that a copy be forwarded, for information, to the Government of the North-Western Provinces and Oudh, the Department of Finance and Commerce, and the Comptroller and Auditor General.

G. C. Press, Simla.—No. 766 R. & A. D.—4-1-90.—160.

ANDAMANS FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 40—43 F., dated Simla, the 24th January 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Andamans for 1889-90:—

Nos. 183 to 186-F., dated 27th February 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller and Auditor General, No. 1981, dated 25th October 1889, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		42,000	1,40,000	1,06,075
Charges ...	A. Conservancy and Works ...	...	...	47,179
	B. Establishments ...	...	...	10,116
	TOTAL ...	28,600	76,000	57,295
Surplus		13,400	64,000	48,780

2. The decrease in the Receipts, as compared with the Revised Estimate, was due to the fact that the cargo of Padouk timber which was sent in February 1888 for sale in England was not sold in time to admit of the proceeds realized being credited in the accounts of 1888-89. Similarly, the decrease in the Charges represents the freight and agency charges on the cargo in question which were not disbursed during the year.

3. The Estimates for 1889-90 are:—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts		1,10,000	1,60,000
Charges ...	A. Conservancy and Works ...	...	1,04,000
	B. Establishments	...	11,000
	TOTAL ...	60,000	1,15,000
Surplus		50,000	45,000

4. The increased Receipts are made up of the amount realized from the sale of Padouk in England, and of the realizations which it is expected will accrue to the Forest Department now that the saw-mill on Chatham island has been made over to that Department.

The increased Charges include Rs. 36,000 for operations connected with the further export of Padouk timber, and Rs. 16,000 for a proposed tramway $1\frac{1}{2}$ miles in length. This latter proposal is under the consideration of the Government of India, but has not been sanctioned pending further information required.

5. As at present advised, the Government of India is unable to accept the figures of the Revised Estimate under "A. Conservancy and Works," which provides for an expenditure of Rs. 55,000 in excess of the sanctioned Estimate. The Government of India doubts whether the extensive timber works contemplated by the Deputy Conservator can be carried out within the financial year, and, in view of the expenditure in any one year not having previously exceeded Rs. 51,000, it appears to the Government of India that all requirements, including the purchase of the tram line and rolling stock if sanctioned, will probably be met by an allotment of Rs. 79,000. The accepted figures of the Revised Estimate are, therefore :—

	Rs.
Receipts	1,60,000
Charges	90,000
Surplus	70,000

6. The Estimate proposed for 1890-91 is :—

		Rs.
Receipts		1,69,000
Charges ...	A. Conservancy and Works ...	1,29,500
	B. Establishments	11,500
	TOTAL ...	1,41,000
Surplus		28,000

7. The Receipts have been fixed at a higher figure than those of the Actuals of 1888-89 and the Revised Estimate for 1889-90, as it is anticipated that, in addition to the shipment of a large cargo of Padouk to England, a considerable outturn of timber will result from the construction of the two tramways contemplated and from the management by the Forest Department of the Chatham saw-mill.

The Charges include a sum of Rs. 80,000 on account of timber operations, which is considerably in excess of the actuals of previous years and even of the Revised Estimate for the current year, and Rs. 33,000 for the proposed construction of a second tramway 3 miles in length. This latter proposal has not yet come before the Government of India, and, until the working of the shorter line which it is proposed to lay has been tested, it will probably not be desirable to incur expenditure on this second tramway.

8. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	1,60,000
Charges	90,000
Surplus	70,000

ORDER.—Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Superintendent of Port Blair and the Nicobars; and for information to the Home Department, the Department of Finance and Commerce, and the Comptroller and Auditor General.

G C. Press, Simla.—No. 819 R. & A. D.—1-2-90.—160.

BOMBAY FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 218 to 220 F., dated Simla, the 25th March 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Bombay Presidency for 1889-90 :—

Nos. 201 to 203-F., dated 2nd March 1889.

Circular No. 22-F., dated 12th July 1889.

READ also the following letters from the Accountant General, Bombay, forwarding the Budget Estimate for 1890-91 :—

(i) No. 30193B., dated 14th January 1890.
(ii) No. 33752B., dated 17th February 1890.
(iii) No. 35043B., dated 3rd March 1890.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were—

		Budget Estimate.	Revised Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts	...	30,11,000	28,47,000	28,50,190
Charges	A. Conservancy and Works ...	...	...	8,50,175
	B. Establishments ...	...	...	8,38,949
	TOTAL ...	19,03,000	17,14,000	16,89,124
Surplus	...	11,08,000	11,33,000	11,61,066

2. The hopes of the Budget Estimate were not realized in the actual Receipts, the decrease occurring solely in the Sind Circle. This was due to the sudden cancellation of a Railway indent for fuel, which again, however, operated in reducing the Charges—a reduction which was considerably added to, though by separate and different action, in the Northern and Southern Circles. On the whole, the net Surplus produced was in advance of that of the previous year by Rs. 64,168, and of the Budget Estimate itself by over Rs. 53,000.

3. The Estimates for 1889-90 are—

		Budget Estimate.	Revised Estimate.
		Rs.	Rs.
Receipts	...	30,08,000	31,79,000
Charges	A Conservancy and Works ...	...	10,80,000
	B. Establishments ...	...	8,40,000
	TOTAL ...	18,95,000	19,20,000
Surplus	...	11,13,000	12,59,000

4. In the large additional Revenue anticipated, the Sind Circle takes precedence. The reasons for this are found in the heavy demands of the Railway Department for fuel, both locally and from Quetta, supplemented by requisitions from cotton-mills in the Hyderabad District. The Northern Circle comes next in its share of the expected increase, contributed chiefly through more extended departmental operations and a larger collection of grazing dues. In the Southern Circle, the improvement is mainly attributable to better sales of timber, bamboos, and other produce to purchasers.

5. The increased Charges are confined to the Sind Circle, and, being on account of the fuel operations already alluded to, will be more than compensated for in that Circle by the anticipated increase in its Receipts.

6. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

7 The Estimate proposed for 1890-91 is—

		Rs.
Receipts		34,39,000
Charges ...	A. Conservancy and Works	11,82,000
	B. Establishments	8,48,000
	TOTAL ...	20,30,000
Surplus		14,09,000

8. The anticipated Receipts are over 2½ lakhs more than those estimated for 1889-90, and are expected to accrue from the sale of timber and firewood, for which there is a brisk demand in the Southern Circle.

9. The Charges are also greater than those of the Revised Estimate, the increase being mainly caused (1) by the outlay to be incurred on the felling and extraction of teak and other woods, including fuel, which are to be disposed of from the Southern Circle; (2) by the necessary addition of Rs. 5,000 to "A. Conservancy and Works," to provide for the sanctioned* extra expenditure in connection with forest surveys; and (3) by higher allotments, aggregating nearly Rs. 8,000, to different sub-heads under "B. Establishments."

* Letter from the Government of India, No 1238-F., dated 30th November 1889.

10. The amount entered against "B. Establishments" comprises the following items:—

		Rs.
Pay of Conservators		45,000
„ Superior Officers		1,82,000
„ Subordinate Forest Establishments	Rs. 4,00,000	4,68,000
„ Office Establishments	„ 68,000	
Deputation and Special Allowances		1,000
		6,96,000
Travelling Allowances		1,04,000
Contingencies		48,000
TOTAL ...		8,48,000

11. The sum provided for Subordinate Forest and Office Establishments (under sub-heads B. I. *c.* and *d.*) includes Rs. 8,376 on account of temporary establishments. In addition, Rs. 45,384 are also provided, under various sub-heads of "A. Conservancy and Works," for temporary establishments. The total provision for permanent and temporary establishments is thus Rs 5,13,384, which is within the maximum amount (Rs. 5,25,000) fixed by the Government of India for the entertainment of ordinary permanent and temporary Subordinate Establishments in the Forest Department of the Bombay Presidency. It is observed that Rs. 11,783 have been separately provided, under A. VIII (*a*), for the temporary Subordinate Establishments of Forest Settlement Officers in 1890-91, as against Rs. 11,514 sanctioned by the Government of India for the entertainment of such establishments during 1889-90.

12. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowance. Rs.	Contingencies. Rs.
Actuals	1886-87	1,07,956	49,103
	1887-88	1,06,252	57,955
	1888-89	1,02,497	41,999
Estimates	1889-90	1,02,000	48,000
	1890-91	1,04,000	48,000

13. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89. Rs.	Budget Estimate, 1890-91. Rs.
Receipts.		
I.—Timber and other produce removed and sold on Government account	13,87,133	19,64,090
II. to V.—Other revenue	14,63,057	14,74,910
TOTAL ...	28,50,190	34,39,000
Charges.		
A. I.—Timber and other produce removed on Government account	5,55,367	8,44,910
A. II, III, & IV.—Other revenue	36,233	35,350
A. V, VII, & VIII.—Formation, protection, and improvement of forests	2,49,184	2,88,710
A. VI & IX.—Live and dead stock, and miscellaneous charges	9,391	13,030
B.—Establishments	8,38,949	8,48,000
TOTAL ...	16,89,124	20,30,000
Surplus	11,61,066	14,09,000

14. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	34,39,000
Charges	20,30,000
Surplus	14,09,000

ORDER—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Bombay; and for information to the Department of Finance and Commerce, and the Comptroller and Auditor General.

[B. B. C.]

G. C Press, Simla.—No. 945 R. & A. D.—2-4-90.—160.

BERAR FOREST BUDGET ESTIMATE FOR 1890-91.

Nos. 88 to 91-F., dated Simla, the 13th February 1890.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Berar for 1889-90:—

Nos. 24 to 27-F., dated 15th January 1889.

Circular No. 22-F., dated 12th July 1889.

Read also—

Letter from the Comptroller, Hyderabad, forwarding the Budget Estimate for 1890-91.

RESOLUTION.

The Actuals of 1888-89, compared with the Estimates, were as follows:—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	3,69,300	3,95,000	4,08,192
Charges A. Conservancy and Works	...	...	74,625
Charges B. Establishments ...	...	...	94,670
Charges TOTAL ...	1,83,155	1,77,000	1,69,295
Surplus	1,86,145	2,18,000	2,38,897

2. The increase in the Receipts was chiefly due to a greater demand for timber in the Basim and Buldana Districts, where the supply of timber on occupied numbers is said to be approaching exhaustion, thus causing the people to be more dependent than formerly on the areas under the management of the Forest Department. An unexpectedly large demand for firewood and charcoal from the cotton presses in the Akola District also helped to swell the Receipts.

The decrease in the Charges was mainly due to the village officials not coming forward in time to claim the commissions on their revenue collections, and to the non-completion of the Raipur-Jarida road, in the Ellichpur District, in consequence of sickness among the labour-gangs.

Both the gross and the net Revenue were the highest on record.

3. The Estimates for 1889-90 are:—

	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Receipts	3,80,000	4,17,000
Charges A. Conservancy and Works ...	...	92,000
Charges B. Establishments	...	1,00,000
Charges TOTAL ...	1,92,100	1,92,000
Surplus	1,87,900	2,25,000

4. The increased Receipts are founded on the actual realizations up to date, and on the hopeful aspect of the timber market in consequence of a generally prosperous season.

The estimated Charges would have been less were it not for the fact that the non-utilization of the means provided in the Estimate of 1888-89 for carrying out important works and fulfilling other obligations during that year has resulted in the execution of these measures being attended to in the current year (1889-90).

5. The figures of the proposed Revised Estimate are accepted, subject to such modifications as may hereafter be communicated by telegraph.

6. The Estimate proposed for 1890-91 is:—

		Rs.
Receipts		4,34,000
Charges ...	A. Conservancy and Works ...	83,000
	B. Establishments	1,00,000
	TOTAL	1,83,000
Surplus		2,51,000

7. The Receipts have been fixed at a higher figure than those of the Actuals of 1888-89 and the Revised Estimate for 1889-90, as the exhaustion of timber outside the zone of departmental management and the improvement that has of late been made in communications are having the natural effect of gradually increasing the demands on the Government forests. Rs. 1,20,000 are expected to be obtained from timber-sales, Rs. 48,000 from firewood and charcoal, Rs. 40,000 from bamboos, and Rs. 2,00,000 from grazing and fodder-grass.

8. Of the Charges under "A. Conservancy and Works," Rs. 31,300 are on account of operations in connection with the sales of timber and other forest produce; Rs. 17,120 represent the annual fixed payment to the Melghat Rajas in commutation of their rights in the Bairagarh Reserve; and Rs. 10,300 comprise the expenditure on roads and bridges, including Rs. 6,300 for the proposed construction of the Rangobeli-Chopan road, 9 miles long, in the Bairagarh Reserve. As this latter item of expenditure is in excess of the Resident's power of sanction prescribed in section 129 of the Forest Department Code, a special application should be separately submitted to the Government of India for sanction to the project in question.

9. The amount entered against "B.—Establishments" is composed of the following items:—

	Rs.	Rs.
Pay of Conservator		12,000
„ Superior Officers		23,520
„ Subordinate Forest Establishments ...	33,684	44,404
„ Office Establishments	10,720	
		79,924
Travelling Allowances		14,121
Contingencies		5,955
TOTAL ...		1,00,000

The Conservator's pay has been calculated at that of the present acting incumbent (Mr. Dansey, Officiating Conservator, 3rd grade). The remainder of the provision for Salaries is within the sanctioned scale.

10. Travelling Allowances and Contingencies for the last three years for which actual figures are available have been as follows, compared with the Estimates of 1889-90 and 1890-91 :—

		Travelling Allowances.	Contingencies.
		Rs.	Rs.
Actuals	1886-87	13,818	5,622
	1887-88	11,735	5,375
	1888-89	13,202	5,163
Estimates	1889-90	14,085	5,925
	1890-91	14,121	5,955

11. The following is a comparison of the Actuals of 1888-89 and the Budget Estimate for 1890-91, arranged under the main heads of Receipts and Charges :—

	Actuals, 1888-89.	Budget Estimate, 1890-91.
	Rs.	Rs.
Receipts.		
I. Timber and other produce removed and sold on Government account.	...	...
II to V. Other revenue	4,08,192	4,34,000
TOTAL	4,08,192	4,34,000
	Rs.	Rs.
Charges.		
A. I. Timber and other produce removed on Government account.	...	...
A. II, III, and IV. Other revenue	21,364	31,300
A. V, VII, and VIII. Formation, protection, and improvement of forests.	46,442	46,150
A. VI and IX. Live and dead stock, and miscellaneous charges.	6,819	5,550
B. Establishments	94,670	1,00,000
TOTAL	1,69,295	1,83,000
Surplus	2,38,897	2,51,000

12. The following figures are provisionally sanctioned by the Government of India as the Estimate for 1890-91 :—

	Rs.
Receipts	4,34,000
Charges	1,83,000
Surplus	2,51,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Resident at Hyderabad, with special reference to paragraph 8; and for information to the Foreign Department, the Department of Finance and Commerce, and the Comptroller and Auditor General.

[J. S.]

G. C. Press, Simla.—No. 875 R. & A. D.—24-2-90.—160.